

**REMARKS/ARGUMENTS**

Please amend the application as specified herein prior to the examination thereof. No new matter has been added as a result of these amendments.

If there are any additional fees resulting from this communication, please charge the same to our Deposit Account No. 16-0820, our Order No. 41252.

Respectfully submitted,  
PEARNE & GORDON LLP

Date: September 26, 2006

By:   
Brad C. Spencer - Reg. No. 57076

1801 East 9th Street  
Suite 1200  
Cleveland, Ohio 44114-3108  
(216) 579-1700